

Exhibit 32

**Internal Revenue Service
TE/GE Employee Plans**

Date: FEBRUARY 03, 2020

Amy A. Null
Wilmer Cutler Pickering Hale and Dorr, LLP
60 State Street
Boston, MA 02109

Department of the Treasury

850 Trafalgar Court; TE/GE: EP 7654
Maitland, FL 32751

Taxpayer Name:
RJM Capital, LLC
Taxpayer Identification Number:
26-0566132
Form Number:
5500-EZ
Year(s):
December 31, 2016
Person to Contact/ID Number:
Sharon Petshaft / 06-03467
Contact Telephone Number:
(203) 492-8622
Contact Fax Number:
(855) 256-3264

Dear Ms. Null:

We are sending the enclosed material under the provisions of your power of attorney or other authorization we have on file. For your convenience, we have listed the name of the taxpayer to whom this material relates in the heading above.

If you have any questions, please call the contact person at the telephone number shown in the heading of this letter.

Thank you for your cooperation.

Sincerely,

Catherine L. Jones
Director, EP Examinations

Enclosures:

- Letter(s)
- Report(s)
- Copy of Determination Letter
- Other

Internal Revenue Service
Tax Exempt and Government Entities Division
TE/GE Employee Plans
850 Trafalgar Court; TE/GE: EP 7654
Maitland, FL 32751

Department of the Treasury

Date: **FEBRUARY 03, 2020**

Richard J. Markowitz
RJM Capital, LLC

Redacted - PII

Taxpayer Identification Number:
26-0566132
Form Number:
5500-EZ
Name of Plan:
RJM Capital Pension Plan
Plan Number:
001
Plan Year(s) Ended:
December 31, 2016

Person to Contact/ID Number:
Sharon Petshaft / 06-03467
Contact Telephone Number:
(203) 492-8622

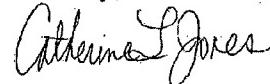
Dear Mr. Markowitz:

Our recent examination of your return(s) for the above year(s) shows no change is necessary in the information reported. We are pleased to inform you that we have accepted the return(s) as filed.

If you have any questions, please contact the person whose name and telephone number are shown above.

Thank you for your cooperation.

Sincerely,



Catherine L. Jones
Director, EP Examinations

cc Amy A. Null